

HOUSE No. 2377

By Mr. O'Brien of Kingston, petition of Thomas J. O'Brien relative to the time for filing tax abatement applications. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO AUTHORIZED ABATEMENT APPLICATIONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 59, section 59 is hereby amended by adding the
- 2 following new paragraph:—
- 3 Persons claiming to represent taxpayers, tenants, or mortgage
- 4 holders as defined under this section, must file an original autho-
- 5 rization letter from the taxpayer, as defined, with the Board of
- 6 Assessors either at the same time as an overvalue application is
- 7 submitted, or prior to the deadline for filing such applications.
- 8 The failure to timely submit such authorization letter shall bar
- 9 action on the overvalue application by the Board of Assessors.
- 10 Further, such applications shall have no standing at the Appellate
- 11 Tax Board or at the County Commissioners.